

1 JEREMY W. FAITH
2 16030 Encino Bl., Suite 470
3 Encino, California 91436
4 Telephone: (818) 705-2777
5 Facsimile: (888) 463-8799
6 Email: Jeremy@MarguliesFaithLaw.com

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8 CHAPTER 7 TRUSTEE
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**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
NORTHERN DIVISION**

In re

Case No.: 9:13-bk-10313-PC

LOREN MILLER
SARAH MILLER

Chapter: 7

Debtors.

**TRUSTEE'S APPLICATION TO
EMPLOY HAHN FIFE & COMPANY, LLP
AS ACCOUNTANTS; DECLARATIONS OF
ACCOUNTANT & CHAPTER 7 TRUSTEE**

[No Hearing Required]

TO THE HONORABLE PETER CARROLL, UNITED STATES BANKRUPTCY
JUDGE, THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTORS AND
OTHER INTERESTED PARTIES

Jeremy W. Faith (hereinafter the "Trustee" or "Applicant") applies to the court for an order authorizing the employment of Hahn Fife & Company, LLP (hereinafter "Hahn Fife"), as his accountants (hereinafter "Application") and respectfully represents as follows:

1. Applicant is the duly qualified and acting Chapter 7 Trustee in the above-captioned case.

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1 2. Attached as Exhibit A is a copy of the Notice of Application of Trustee to Employ
2 Hahn Fife & Company, LLP, as Accountants.

3 3. Applicant proposes to employ Hahn Fife & Company, LLP to provide accounting
4 services to the bankruptcy estate that include preparing and filing the necessary state and federal
5 estate tax returns, review of financial documents and any other reasonable duties assigned by the
6 Trustee.

7 4. As indicated by the attached Declaration of Donald T. Fife, Hahn Fife is
8 experienced in bankruptcy accounting matters, including those involving trustees, bankruptcy
9 estates, and tax matters included in bankruptcy estates. The firm is competent to perform the
10 requisite accounting services in this case. The firm's breadth of experience and length of service
11 is described in the resumes copies of which are attached as Exhibit B.

12 5. As indicated by the attached Declaration of Donald T. Fife, Hahn Fife
13 is familiar with the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules,
14 and will comply with the Code and the Rules. Hahn Fife has agreed to perform accounting
15 services and to thereafter make application to this Court for compensation. Hahn Fife has further
16 agreed and will accept as their fee such amount as is determined by the Court to be reasonable
17 and proper.

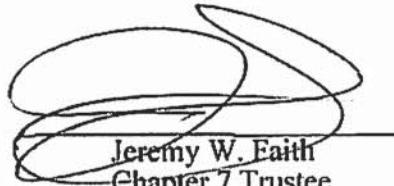
18 6. Applicant proposes to retain Hahn Fife upon the following basis: Except as the
19 Court may otherwise determine, after due notice, Hahn Fife will petition the Court under 11
20 U.S.C. Section 330 for an allowance of fees and reimbursable costs not more often than every 120
21 days. The petition will be heard upon notice to necessary parties. Hahn Fife will accept
22 compensation and reimbursements of expenses in such amounts that the Court may award. There
23 will be no written employment agreement apart from this Application. The only source of
24 payment or compensation will be the estate. No retainer has been paid or is being proposed to
25 Hahn Fife.

26 7. To the best of Applicant's knowledge, Hahn Fife: (1) does not hold or represent
27 any interest adverse to Applicant, the Debtor, the creditors, and the estate; (2) has no connection
28 with the Debtor, the creditors, any other party in interest, their respective attorneys and

1 accountants, the United States Trustee, any person employed in the office of the United States
2 Trustee, or any bankruptcy judge in the United States Bankruptcy Court for the Central District of
3 California; (3) is a disinterested person as that term is defined in 11 U.S.C. Section 101(14); and
4 (4) holds no pre-petition claim against the estate.

5 WHEREFORE, Applicant respectfully requests an order: (1) authorizing her to employ
6 Hahn Fife as accountants, effective October 3, 2016, as an administrative expense of the estates
7 upon the terms and conditions in this application; (2) granting for such other and further relief as
8 is just and proper.

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10 Dated: October 13, 2016
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Jeremy W. Faith
Chapter 7 Trustee

DECLARATION OF JEREMY W. FAITH

I, Jeremy W. Faith, declare as follows:

1. I am the duly acting and qualified Chapter 7 Trustee of the estate of Loren & Sarah Miller (“Debtors”).

2. I have personal knowledge of the facts in this declaration; except those facts that are based upon information and belief and as to those facts I believe such facts to be true. If called as a witness, I could competently testify to the facts in this declaration.

3. I have determined that it was necessary to employ a certified public accountant to provide accounting services that include preparing and filing the federal and state estate tax returns, review of financial documents, review and any other reasonable duties assigned by me in this estate.

4. I desire to utilize Hahn Fife's accounting expertise and services and to employ Hahn Fife as my accountants, effective October 3, 2016. I believe that Hahn Fife's employment is economical and prudent.

5. Except as provided herein, to the best of my knowledge and based upon Mr. Fife's Declaration filed concurrently herewith,

a. Hahn Fife and Mr. Fife have no connection with the Debtors, his insiders, creditors, any other party or parties in interest, their respective attorneys and accountants, or any person employed in the Office of the U.S. Trustee;

b. Hahn Fife and Mr. Fife are not creditors, equity security holders or insiders of the Debtors;

c. Hahn Fife and Mr. Fife are not and were not investment bankers for any outstanding security of the Debtors;

d. Hahn Fife and Mr. Fife have not been within three(3) years before the date of the filing of the petition herein, an investment banker for a security of the Debtors, or any representative for such an investment banker in connection with the offer, sale or issuance of any security of the Debtors;

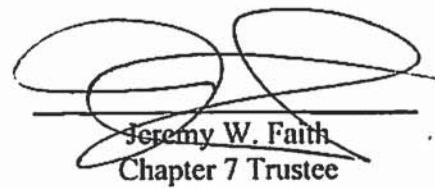
1 e. Hahn Fife and Mr. Fife are not and were not, within two (2) years
2 before the date of filing of the petition herein, directors, officers or employees of the Debtors or
3 of any investment banker for any security of the Debtors.

4 f. Hahn Fife and Mr. Fife do not represent an individual or entity
5 which holds an interest adverse to the bankruptcy estate; and

6 g. Mr. Fife is not related to the bankruptcy judge in this case.

7 6. Hahn Fife and Mr. Fife will not receive a retainer in this case.

8 I declare under penalty of perjury that the foregoing is true and correct. Executed at Folsom,
9 California, on October 13, 2016



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11 Jeremy W. Faith
12 Chapter 7 Trustee

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DECLARATION OF DONALD T. FIFE

I, Donald T. Fife, declare as follows:

1. I am a duly licensed certified public accountant in the State of California and a Partner in the firm of Hahn Fife & Company, LLP.

2. I have personal knowledge of the facts in this Declaration and, if called as a witness, could competently testify to these facts.

3. The firm is experienced in bankruptcy matters, including those involving trustees, bankruptcy estates, and issues relating to the tax effects from sale of estate assets. I am competent to perform the requisite accounting services in this case. The firm's breadth of experience and length of service is described in the resume a copy of which is attached as Exhibit B.

4. I am familiar with the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules, and will comply with the Code and Rules.

5. I agree to the terms and conditions of employment in the foregoing application. I am willing to accept compensation and reimbursement of expenses in such amounts that the Court may award. I understand that my compensation may be modified under U.S.C. Section 330, if so warranted. No retainer has been paid or is being proposed to the firm.

6. The firm does not hold or represent any interest adverse to Applicant, the Debtor, the creditors, and the estate. The firm has no connection with the Debtors, the creditors, any other party in interest, their respective attorneys and accountants, United States Trustee, and person employed in the office of the United States Trustee, or any bankruptcy judge in the United States Bankruptcy Court for the Central District of California. The firm is a disinterested party as that term is defined in 11 U.S.C. Section 101(14). The firm holds no pre-petition claim against the estate.

8. I agree that I will not share my compensation with any person or entity.

9. Attached as Exhibit C is a schedule of the firm's rate of reimbursement of expenses. The firm's rates range from \$80.00 for Staff to \$405.00 for Partner.

1 I declare under penalty of perjury that the foregoing is true and correct.
2 Executed at Pasadena, California on October 12, 2016.

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4 DONALD T. FIFE
5 Hahn Fife & Company, LLP

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EXHIBIT A

NOTICE OF TRUSTEE'S APPLICATION TO EMPLOY HAHN FIFE & COMPANY, LLP AS ACCOUNTANTS

1 JEREMY W. FAITH (State Bar No. 190647)
16030 Encino Bl., Suite 470
2 Encino, California 91436
3 Telephone: (818) 705-2777
Facsimile: (888) 463-8799
Email: Jeremy@MarguliesFaithLaw.com

4 CHAPTER 7 TRUSTEE
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9 UNITED STATES BANKRUPTCY COURT
10 CENTRAL DISTRICT OF CALIFORNIA
NORTHERN DIVISION

11 In re Case No.: 9:13-bk-10313-PC
12 LOREN MILLER Chapter: 7
13 SARAH MILLER Debtors.
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15 NOTICE OF TRUSTEE'S APPLICATION
TO EMPLOY HAHN FIFE & COMPANY,
LLP AS ACCOUNTANTS
16 Date: {No Hearing Required}
17 Time:
Place:
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20 TO ALL PARTIES IN INTEREST:

21 NOTICE IS HEREBY GIVEN that Jeremy W. Faith (hereinafter the "Trustee" or
22 "Applicant") intends to submit an application to employ Hahn Fife & Company, LLP (the
23 "Firm") as his accountants in the above-captioned bankruptcy proceeding effective October 3,
24 2016 as the date when services commenced.

25 The scope of Hahn Fife's employment will include preparing and filing the necessary state
26 and federal estate tax returns, as well as to prepare the bankruptcy estate accounting necessary to
27 the preparation of said tax returns and any other reasonable duties assigned by the Trustee.

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1 The terms of employment of the Firm agreed to by the Trustee, subject to approval of the
2 Court, are that the Firm will undertake representation of the Trustee at a rate between \$80.00 and
3 \$405.00 per hour, depending on the experience and expertise of the accountant or staff
4 performing the work.

5 The Firm will apply to the Court for approval of compensation in accordance with the
6 provisions of 11 U.S.C. Section 330 and agrees to accept as compensation such sums as the
7 Court may allow.

8 Except as provided herein, to the best of Trustee's knowledge, and based upon the
9 statement of disinterestedness filed concurrently herewith,

10 a. Neither the Firm nor any of the professionals employed by the Firm has any
11 connection with the Debtors, the Trustee, insiders, creditors or any other party or parties in
12 interest, their respective attorneys and accountants, or any person employed in the Office of the
13 United States Trustee;

14 b. The Firm is not a creditor, an equity security holder or an insider of the
15 Debtors;

16 c. The Firm is not and was not an investment banker for any outstanding security
17 of the Debtors;

18 d. The Firm has not been within three (3) years before the date of the filing of the
19 petition herein, an investment banker for a security of the Debtors, or an attorney for such an
20 investment banker in connection with the offer, sale or issuance of any security of the Debtors;

21 e. The Firm is not and was not, within two (2) years before the date of the filing
22 of the petition herein, a director, officer or employee of the Debtors or of any investment banker
23 for any security of the Debtors;

24 f. The Firm does not represent an individual or entity which holds an interest
25 adverse to the estate; and

26 g. None of the Firm's partners or employees is related to the bankruptcy judge in
27 this case.

28 The Firm is disinterested within the meaning of 11 U.S.C. Section 101(14).

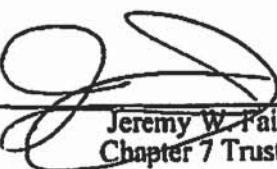
1 The Firm has no fee sharing arrangement, understanding or compensation sharing
2 arrangement with any other entity, and no part of the accountant's fees or expenses awarded to
3 the Firm will be paid to any other entity.

4 The Firm will not receive a retainer in this case. The employment of the Firm is in the
5 best interests of the Trustee and the estate.

6 Requests for a copy of the Application should be in writing and directed to Donald T.
7 Fife, Hahn Fife & Company, LLP at 790 E. Colorado Blvd., 9th Floor, Pasadena, CA 91101.

8 PLEASE TAKE FURTHER NOTICE pursuant to Local Bankruptcy Rule 2014-
9 I(b)(3)(E), that any response and request for hearing on the Application must be in the form as
10 required by LBR 9013-1(f)(1), filed with the Clerk of the Court of the above-entitled Court no
11 later than fourteen (14) days from the date of service of this Notice, plus three (3) days unless this
12 Notice was served by personal delivery or posting as described in F.R.Civ.P. 5(b)(2)(A)-(B). The
13 Trustee will set a hearing date and send out notice if any such response is timely received. No
14 hearing will be held if no response and request for hearing is received.

15 DATED: October 13, 2016

16 By: 

17 Jeremy W. Faith
18 Chapter 7 Trustee

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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
790 E. COLORADO BLVD., 9TH FLOOR, PASADENA, CA 91101

A true and correct copy of the foregoing document entitled (specify): **NOTICE OF TRUSTEE'S APPLICATION TO EMPLOY HAHN FIFE & COMPANY AS ACCOUNTANTS** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) 10-20-16, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Howard Camhi hcamhi@ecjlaw.com, kanthony@ecjlaw.com
- Mark D Estle mark.estle@buckleymadole.com
- Jeremy W. Faith (TR) Trustee@MarguliesFaithlaw.com, C118@ecfcbis.com;Helen@MarguliesFaithLaw
- Robert E Hurlbett bob@hurlbettlaw.com, reed@olmstead.law
- Noreen A Madoynn Noreen@MarguliesFaithLaw.com, Helen@MarguliesFaithlaw.com
- Craig G Margulies Craig@MarguliesFaithlaw.com, Victoria@MarguliesFaithlaw.com
- Reed H Olmstead reed@olmstead.law, olmstead.ecf@gmail.com
- Faye C Rasch frasch@wglp.com, kadele@wglp.com;tiemann@wglp.com
- Vaughn C Taus tauslawyer@gmail.com
- Meghann A Triplett Meghann@MarguliesFaithlaw.com, Helen@MarguliesFaithlaw.com
- United States Trustee (ND) ustpregion16.nd.ecf@usdoj.gov
- Gilbert B Weisman notices@becket-lee.com

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) 10-20-16, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Debtor / Loren Miller / 1302 Marina Bay Drive #309A / Clear Lake Shores, TX 77565

Debtor / Sarah Miller / 702 Whitecap Drive / Seabrook, TX 77586

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

SERVICE ON JUDGE NOT REQUIRED PER LBR 5005-2(d)

Service information continued on attached page

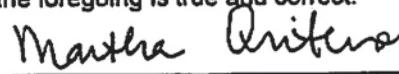
I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

10-20-16

Martha Quintero

Date

Printed Name



Signature

Label Matrix for local noticing

0973-9

Case 9:13-bk-10313-PC
Central District of California
Santa Barbara

Sat Oct 1 11:03:11 PDT 2016

Northern Division
1415 State Street,
Santa Barbara, CA 93101-2511

Can Parenbach, Ketan Hihired
Lionel, Sawyer and Collins
300 South Fourth St, Ste 1700
Las Vegas, NV 89101-6000

Hills Center Office 1 LLC
Molinos Prop LLC; Gellers' Trusts
1510 Higuera
San Luis Obispo, CA 93401-2918

SLO County Sheriff
Civil Enforcement Division
1050 Monterey Street
Room 236
San Luis Obispo, CA 93408-6000

Vaughn Taus
1042 Pacific St Ste D
San Luis Obispo, CA 93401-3660

Megham A Triplett
Margulies Faith LLP
16030 Ventura Blvd Ste 470
Encino, CA 91436-4493

Vaughn C Taus
1042 Pacific St Ste D
San Luis Obispo, CA 93401-3660

OneWest Bank, FSB
P O Box 829009
Dallas, TX 75382-9009

Allen B Cooper
Ervin Cohen & Jessup LLP
9401 Wilshire Blvd
9th Floor
Beverly Hills, CA 90212-2974

Eric R Olson, ESQ.
Kenneth S Hogan, ESQ.
3960 Howard Hughes Parkway
9th Floor
Las Vegas, NV 89169-5978

IndyMac Mortgage
6900 Beatrice Dr
Kalamazoo, MI 49009-9559

San Luis Ambulance
POB 945
San Luis Obispo, CA 93406-0945

Jeremy W. Faith (TR)
16030 Ventura Blvd., Suite 470
Encino, CA 91436-4493

Reed E Olmstead
Hurlbatt & Olmstead
3324 State St Ste 0
Santa Barbara, CA 93105-2693

United States Trustee (ED)
915 Wilshire Blvd, Suite 1850
Los Angeles, CA 90017-3560

Andrew D. Geller
3297 Woodbine Street
Los Angeles, CA 90064-4816

Gulf National 6 LLC
A Louisiana Limited Liability Co
300 South Fourth St, Ste 1700
Las Vegas, NV 89101-6000

Loren and Sarah Miller
239 Esparto Ave
Pismo Beach, CA 93449-1916

(p)RESURGENT CAPITAL SERVICES
PO BOX 2568
GREENVILLE SC 29602-2568

Loren Miller
1302 Marina Bay Drive #309A
Clear Lake Shores, TX 77565-2498

Sarah Miller
702 Whitecap Dr
Seabrook, TX 77586-5918

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Sierra Vista Regional Med Ctr
1010 Murray St
San Luis Obispo, CA 93401

EXHIBIT B

FIRM STATEMENT OF QUALIFICATIONS - HAHN RITE & COMPANY, LLP

Firm Statement of Qualifications

The Firm was formed in September of 2003 and provides accounting and consulting services relating primarily to bankruptcy, litigation, turnaround, fraud and receivership matters. The Firm's professionals have extensive experience and training in these specialized fields of accounting practice and have served a broad range of clients in Southern California for many years. Following are brief summaries of the qualifications of firm's current professional staff. It is expected that the Firm will add professional staff as required to serve client needs.

Donald T. Fife, CPA

Mr. Fife currently practices exclusively in bankruptcy, turnaround and litigation consulting, providing services such as financial analysis, forensic accounting, tax services and expert witness testimony. He serves clients such as bankruptcy trustees, creditors, debtors, creditor's committees and parties to civil litigation.

Mr. Fife has over 16 years of business and financial experience in accounting, bankruptcy, turnaround, taxation and fraud investigation. He formerly practiced as an accountant and consultant with Price Waterhouse, FTI Policano & Manzo, PHB Hagler Bailly, Inc., Biggs & Company and Spicer & Oppenheim. Over the last 14 years, his career has been concentrated in the areas of bankruptcy, turnaround, and litigation support.

Mr. Fife is a Certified Public Accountant licensed in California. He is also a member of the American Institute of Certified Public Accountants, the California Society of CPA's, the National Association of Bankruptcy Trustees, the American Bankruptcy Institute, and the California Bankruptcy Forum. He received his bachelor's degree in Business Administration/Accounting from California State University at Los Angeles.

Hourly Rate: \$405.00

EXHIBIT C

EXPENSE REIMBURSEMENT RATE WORKSHEET - HAHN PIPE & COMPANY, LLP

**RATES FOR REIMBURSEMENT OF INCURRED EXPENSES
HAHN FIFE & COMPANY, LLP**

PHOTOCOPYING	\$0.10 PER PAGE
TELECOPIER - INCOMING	\$0.15 PER PAGE
OUTGOING	\$1.00 PER PAGE
MILEAGE	\$0.27 PER MILE
TELEPHONE	ACTUAL COST
POSTAGE	ACTUAL COST
MESSENGER	ACTUAL COST
OVERNIGHT MAIL	ACTUAL COST
ON-LINE COMPUTER RESEARCH	ACTUAL COST
FILING FEES	ACTUAL COST
DEPOSITION OR WITNESS FEES	ACTUAL COST
PARKING	ACTUAL COST

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
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A true and correct copy of the foregoing document entitled (specify): TRUSTEE'S APPLICATION TO EMPLOY HAHN FIFE & COMPANY AS ACCOUNTANTS will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) 10-20-16, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Howard Camhi hcamhi@ecjlaw.com, kanthony@ecjlaw.com
- Mark D Estle mark.estle@buckleymadole.com
- Jeremy W. Faith (TR) Trustee@MarguliesFaithlaw.com, C118@ecfcbis.com;Helen@MarguliesFaithLaw
- Robert E Hurlbett bob@hurlbettlaw.com, reed@olmstead.law
- Noreen A Madoyan Noreen@MarguliesFaithLaw.com, Helen@MarguliesFaithlaw.com
- Craig G Margulies Craig@MarguliesFaithlaw.com, Victoria@MarguliesFaithlaw.com
- Reed H Olmstead reed@olmstead.law, olmstead.ecf@gmail.com
- Faye C Rasch frasch@wgllp.com, kadele@wgllp.com;tziemann@wgllp.com
- Vaughn C Taus tauslawyer@gmail.com
- Meghann A Triplett Meghann@MarguliesFaithlaw.com, Helen@MarguliesFaithlaw.com
- United States Trustee (ND) ustpregion16.nd.ecf@usdoj.gov
- Gilbert B Weisman notices@becket-lee.com

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) 10-20-16, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Debtor / Loren Miller / 1302 Marina Bay Drive #309A / Clear Lake Shores, TX 77565

Debtor / Sarah Miller / 702 Whitecap Drive / Seabrook, TX 77586

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

SERVICE ON JUDGE NOT REQUIRED PER LBR 5005-2(d)

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

10-20-16

Martha Quintero

Date

Printed Name



Signature